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SURFACE TRANSPORTATION BOARD



May 31, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Section Chief:

Please find attached one original of the Memorandum of Railroad Equipment Lease Agreement dated as of May 17, 2011 between the following parties:

Lessee:	Nucor Corporation 2911 East Nucor Road Norfolk, NE 68701
Lessor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A for the equipment, (24) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of May 17, 2011 related to twenty-four (24) railcars bearing reporting marks: JTSX 81986-82009, inclusive.

Please file this agreement as a primary document. The filing fee in the amount of \$41.00 can be charged to our account. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard
Documentation Coordinator

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT**

This MEMORANDUM OF RAILROAD EQUIPMENT LEASE ("Memorandum of Lease") entered into this 17th day of May, 2011, is intended to evidence the lease dated as of May 17, 2011 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **NUCOR CORPORATION** by and through its Nucor Steel - Nebraska division, ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the twenty-four (24) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

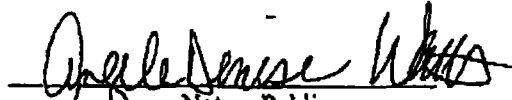
By: Kelly C. Poellein
 Name: Kelly C. Poellein
 Title: Vice President, Finance - Brokerage
 Date: May 17, 2011

**NUCOR CORPORATION, by and through
its Nucor Steel - Nebraska division**

By: Jeffrey J. Heng
 Name: Jeffrey J. Heng
 Title: Division Controller
 Date: 5/18/2011

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 17th day of May, 2011, by Kelly C. Poellein, the Vice President, Finance – Brokerage of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

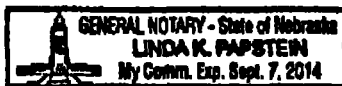

Notary Public

My Commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF NEBRASKA)
) SS:
COUNTY OF STANTON)

The foregoing instrument was acknowledged before me this 18TH day of May, 2011, by JEFFREY J. HENG the DIVISION CONTROLLER of Nucor Corporation, by and through its Nucor Steel – Nebraska division, on behalf of the corporation.




Notary Public

My Commission expires:

SEPT 7, 2014

EXHIBIT A

To the Memorandum of Lease dated May 17, 2011, between The David J. Joseph Company and Nucor Corporation, by and through its Nucor Steel – Nebraska division.

DESCRIPTION OF UNITS

Twenty-four (24) railcars bearing reporting marks and numbers as follows:

JTSX081986
JTSX081987
JTSX081988
JTSX081989
JTSX081990
JTSX081991
JTSX081992
JTSX081993
JTSX081994
JTSX081995
JTSX081996
JTSX081997
JTSX081998
JTSX081999
JTSX082000
JTSX082001
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JTSX082005
JTSX082006
JTSX082007
JTSX082008
JTSX082009